



An  
Bord  
Pleanála

## Inspector's Report ABP-316935-23.

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<b>Type of Appeal</b>	Appeal under section 653J(1) of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax
<b>Location</b>	Tonaphubble, Co. Sligo
<b>Sligo</b>	Sligo County Council.
<b>Local Authority Reg. Ref.</b>	RZLT 28A
<b>Appellant</b>	Lucia Friel.
<b>Inspector</b>	Dáire McDevitt

## 1.0 Site Description

- 1.1. The appeal lands (RZLT 28A, Folio No. SL 16207) are located at Tonaphubble in Sligo. No details are provided regarding plot areas.

## 2.0 Zoning

As per notices on the Sligo County council website (updated 14 April 2021) “The Sligo and Environs Development Plan 2010-2016 (SEDP) was adopted in November 2009 and was due to expire in 2015. When Sligo Borough Council was abolished in 2014, the lifetime of the SEDP was automatically extended in accordance with the legislation. In August 2017, the provisions of the SEDP were further extended through incorporation into the Sligo County Development Plan 2017-2023 (CDP)”. The Sligo County Development Plan 2017-2023 has been extended to July 2024.

A portion of the larger plot land in the appellant’s ownership at this location (northern and southern part) is zoned residential and part of the land (central area) is zoned open space. This is excluded from the RZLT draft Map. The lands which are the subject of this appeal are in 2 plots (A& B) and are zoned RE – Existing Residential Areas and R2 – Low/medium density residential areas. The lands are designated as ‘Strategic Land Reserve’ on the amended land use zoning map 1 (dated 3 October 2011) and refers to section 5.4.4.6 Designation of Strategic Land Reserve.

Variation no. 2: Core Strategy of the Sligo and Environs Development Plan 2010-2016 Amendments to the text of the Plan

Section 5.4.4.6 sets out that when selecting lands that would remain developable during the current plan period, the Planning Authorities had regard to the principle of sequential development (see Box 5.E on p. 15 of the SEDP) and to the strategic zoning policies included in Section 5.2.2 Zoning principles of the SEDP.

Strategic Land Reserve policies:

It is the policy of Sligo Borough and County Councils to:

P-SLR-1 Designate and maintain as Strategic Land Reserve (SLR) the lands marked accordingly on the (Amended) Zoning Map pertaining to the SEDP.

P-SLR-2 Restrict residential development on lands included in the SLR during the lifetime of the SEDP 2010- 2016, except for one-off rural housing in cases of genuine rural-generated housing need which comply with the criteria set out in section 7.2.5 of the Plan.

P-SLR-3 On lands included in the SLR, permit the development of community facilities and other non-residential developments compatible with residential uses insofar as they do not adversely impact on the potential for comprehensive and co-ordinated development of surrounding lands.

P-SLR-4 Release lands from the Strategic Land Reserve only in exceptional circumstances, i.e. if the supply of residential land proves insufficient during the lifetime of the SEDP. Any land release shall be supported by factual evidence and shall conform with the strategic zoning policies outlined in Section 5.2.2 of the SEDP. The land release shall be done using the development plan variation procedure.

P-SLR-5 Notwithstanding the policies, objectives and any other provisions contained in Chapters 6 to 16 of the SEDP, no development will be permitted if it conflicts with the Core Strategy.

There are no protected structures, national monuments or any other similar item indicated on the development plan maps.

### **3.0 Planning History**

3.1. None included in the local authority assessment.

### **4.0 Submission to the Local Authority**

4.1. The appellant made a submission to the Local Authority seeking to have its lands removed from the draft map on the basis that the site is zoned Strategic Land Reserve and as such not available for residential development during the lifetime of the Plan.

### **5.0 Determination by the Local Authority**

The local authority determined that the portion of the land to the north (annotated A) should be retained on the RZLT Draft Map as it was in scope and should remain on

the map The part of the land that was zoned Open Space and subject to RMP was excluded from the Map and the part of the land to the south which is zoned residential to be excluded as access to this area could only be achieved via third party lands. With regard to RZLT 28A (Folio No. SL 16207) the local authority determined that the land should be retained on the RZLT Draft Map as it was in scope and should remain on the map as 1) it is included in a development plan/local area plan and is zoned for residential development or a mixture of uses, that includes residential, 2) the land is serviced, or is reasonable to consider may have access to services and 3) the land is not affected in terms of physical condition, by matters to a sufficient extent to preclude the provision of dwellings, including contamination or the presence of archaeological or historic remains and 4) the existing non residential use of the lands are to that are the subject of the submission are not considered to benefit from the exclusions set out in the guidelines as the use: a) does not provide a service to the existing or future residential community and b) is not liable to commercial rates.

## **6.0 The Appeal**

### **6.1. Grounds of Appeal**

- The appellant submits that the site should be excluded as the site is zoned under Strategic Land Reserve and as such is not available for development during the lifetime of the current Development Plan.

## **7.0 Assessment**

The appellant submits that the site should be excluded as the land is zoned Strategic Land Reserve for the purpose of mixed use (non retail) and not zoned or in a position to receive a favourable planning decision in respect to providing housing, therefore should be excluded from RZLT.

The land (plot A marked on the map) is zoned residential, not mixed use as submitted by the appellant. While I note that the site has a residential land use zoning it is also the subject of SLR designations on the zoning map. Section 5.4.4.6 of the Sligo Development Plan set out restrictions that apply to SLR lands. These

include-P-SLR-2 which states 'Restrict residential development on lands included in the SLR during the lifetime of the SEDP 2010- 2016, except for one-off rural housing in cases of genuine rural-generated housing need which comply with the criteria set out in section 7.2.5 of the Plan'. This restriction results in the land not being available for residential development that is not subject to significant restrictions, as such I do not consider that it is available for development for residential uses for the general public during the lifetime of the current County Development Plan and as such should be excluded from the Draft RZLT Map on this basis. I am satisfied that the lands meet the criteria for exclusion set out in section 653B(a) and therefore the appeal on these grounds should be upheld.

### **7.1. Conclusion**

The lands are located on lands residential with a Strategic Land Reserve (SLR) and as such is not available for residential development during the lifetime of the current Plan. The land does not comply with the criteria set out under section 653B(a) and therefore should be omitted from the RZLT map as it does not meet the criteria for inclusion under section 653B of the Taxes and Consolidation Act 1997 as amended (as introduced by the Finance Act 2021).

## **8.0 Recommendation**

- 8.1.** I recommend that the board set aside the determination of the local authority and direct the local authority to omit the plot of land identified as RZLT 28A, Folio No. SL 16207 from the map.

## **9.0 Reasons and Considerations**

The land RZLT 28A, Folio No. SL 16207 is located on lands zoned residential with a Strategic Land Reserve (SLR) designation and are not available for residential development during the lifetime of the current Plan. The land does not comply with the criteria set out under section 653B(a) and therefore should be omitted from the RZLT map as it does not meet the criteria for inclusion under section 653B of the

Taxes and Consolidation Act 1997 as amended (as introduced by the Finance Act 2021).

*I confirm that the report represents my profession planning assessment, judgment and opinion on the matter assigned to me and that no person has influenced or tried to influence, directly or indirectly, the exercise of my professional judgment in an improper or inappropriate way.*

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Dáire McDevitt  
Senior Planning Inspector

14<sup>th</sup> June 2023